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RULES SUPPLEMENT TO PART-I
EXTRAORDINARY

OF

THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

No. 23] HYDERABAD, TUESDAY, MAY 12, 2009.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT. II)

CERTAIN AMENDMENTS TO THE ANDHRA PRADESH VALUE
ADDED TAX RULES, 2005.

[G.O.Ms.No.503, Revenue (CT.II), 8th May, 2009]

In exercise of the powers conferred under Section 78 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005 issued in G.O.Ms.No.394, Revenue (CT-II) Department, dt.31-03-2005 and published in the Rules Supplementary to Part-I Extraordinary Issue of the Andhra Pradesh. Gazette No.29, dt.20-04-2005, and as subsequently amended from time to time.

[1]

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2. These amendments shall be deemed to have come into force on 01-05-2009.

AMENDMENTS

In the said rules:

1. in rule 14, in sub-rule (2) clause (a) shall be omitted.

2. in rule 17,

- (i) In sub-rule (1), in the table for Standard deductions for Works Contracts after Sl.No.4 the following shall be inserted, in the columns (1), (2) and (3) respectively;

(1)	(2)	(3)
"4 (a)	Design, fabrication and installation of centralized Air-conditioning plant, cooling towers, humidification plants, Air Handling units, Refrigeration plants and any other Heating, Ventilating and Air Conditioning systems.	Five percent"

- (ii) in sub-rule (2), after clause (i) the following clause shall be added namely;

"(j) Where tax is collectable at source as per sub-section (3-A) of section 22 of the Act, in case of a contractor who have opted for payment of tax by way of composition, tax @4% on the total value of the contract shall be collected and remitted by the contractee within fifteen days from the date of each payment made to the contractor."

- (iii) in sub-rule (3), in clause (c), the words "and when the VAT dealer opts to withdraw from composition, he shall notify the prescribed authority on Form VAT 250A" shall be omitted.

(iv) in sub-rule (4): .

(a) the existing clause (c) shall be omitted.

(b) for clause (d) the following shall be substituted namely;

"(d) The VAT dealer shall have to pay tax by way of composition at the rate of four percent (4%) on twenty five percent (25%) of the total consideration received or receivable *towards cost of land as well as construction* or the market value fixed for the purposes of stamp duty, whichever is higher and the balance seventy five percent (75%) of the total consideration received or receivable shall be allowed as deduction for the purpose of computation of taxable turnover;"

3. in rule 18 after sub-rule (2), the following shall be added namely;

"(3) (a) Where tax is collectable at source as per sub-section (3A) of section 22 of the Act, tax @4% on the total value of the contract shall be collected and remitted by the contractee within fifteen days from the date of each payment made to the contractor.

(b) Where tax, collected at source as above, is in excess of the liability of the contractor, who have not opted for payment of tax by way of composition, such amount of tax, collected in excess of the liability shall be deemed to have been payable by the contractor and shall be liable to be forfeited."

4. In rule 20 in sub – rule (2) after clause (p), the following shall be added, namely;

"(q) Furnace Oil, LSHS and other similar fuels, used in the furnaces and boilers of the factories or manufacturing or processing units"

5. In rule 23,

(i) sub-rule (9) shall be omitted.

(ii) after sub-rule (11), the following shall be added, namely;

“(12.) All the returns prescribed under sub-rules (1) to (8) and (10) of this Rule may also be filed electronically through electronic filing system to be created for the purpose.

(13) Every Department of the State and Central government shall submit a return in Form VAT 230 with all the information, required therein, for each month. The return for each month shall reach the assessing authority of the area, in which the principal place of business is located, on or before 20th day of the succeeding month. The return shall be submitted by the officer of the Department, duly authorized in this behalf by the Head of the Department, concerned. Along with the return, he shall also pay the tax due, if any, as per the return, through cheque, demand draft, pay order or Government treasury challan.”

6. In rule 34, in sub-rule (2),-

(i) for clause (c), the following shall be substituted, namely;

“(c) Every dealer, being the principal and claiming exemption on his turnover under clause (b) of sub-section (10) of section 4 shall be in possession, for every tax period, a declaration in Form 522C obtained from the registered dealer who, on his behalf as an Agent, sold the taxable goods relating to such turnover and such selling agent shall issue the declaration to his principal within ten days from the end of the month in which such goods were sold.”

(ii) for Clause (d), the following shall be substituted, namely;

"(d) Every dealer, being the principal and claiming deduction of input tax on goods, purchased by any other registered dealer on his behalf as a buying Agent, shall be in possession, for every tax period, a declaration in Form 522D, duly obtained from such buying agent, together with the tax invoices in original, relating to such purchases, and such buying agent shall issue the declaration and furnish the tax invoices to his principal with ten days from the end of the month in which such goods were purchased.

7. In rule 35,

(i) in sub – rule (5), for the words, "clauses (b) and (c) of section 8", the words "clause (b) of section 8" shall be substituted.

(ii) after sub-rule (12), the following shall be added, namely;

"(13) The claim for refund under sub-section (9) of Section 38 of the Act shall be made in Form 510B, along with the proof of payment of tax in original, within 45 days from the end of the month during which the tax was paid, to the Commissioner or to any other officer, authorized by the Commissioner. The refund in such cases shall be made within a period of 90 days from the date of claim."

8. In rule 40, after sub-rule (3), the following shall be added, namely:-

"(4) The application in Form APP404 shall be accompanied by the proof of payment of tax as specified in sub section (2) of Section 33."

9. In rule 44, in sub-rule (1) for clause (d), the following shall be substituted, namely,-

"(d) It shall be accompanied by satisfactory proof of payment of the amounts, as specified in the first, second and third provisos, as the case may be, under section 33 of the Act."

10. In rule 59, in the table under sub-rule (1),

(a) against Serial Number 4, after item (VI) the following shall be inserted in the existing columns (1) (2) and (3) respectively, namely,-

(1)	(2)	(3)
(vii) Proceedings to be issued in consequence to the orders, passed by different Appellate and Revision Authorities under Sections 31,32,33, 34 and 35 of the APVAT Act.	Assistant Commissioner, Commercial Tax Officer or the Deputy Commercial Tax Officer, as the case may be, having territorial jurisdiction over the dealer, irrespective of the fact whether the original order under appeal or revision has been passed by him or not.	Section 37 and Rules 43 and 49.

(b) after Serial Number 18, the following shall be added; namely,-

	(1)	(2)	(3)
"19	The Authority to whom the transfer of business as an ongoing concern should be notified.	Assistant Commissioner or Commercial Tax Officer, as the case may be, having territorial jurisdiction over the dealer, who is transferring the business	Rule 36"

11. In Rule 67:

(a) for the existing Illustration on sub-rule (3), the following shall be substituted , namely,

"ILLUSTRATION:

CDL Industries was granted tax holiday for a period of 7 Years from 10-10-1999 for an amount of Rs.65,22,000. As on 31-03-2005, the dealer has availed an amount of Rs.45,10,000.

The period originally availed is 5 (five) years, 5 (five) months and 21 days. The period of availment prior to 01-04-2005, when worked out on doubling the same, is 10(ten) years (11) months and 12 days. Deduct this period from total period of 14 (fourteen) years, as availed to the Units under Deferment Scheme originally. The balance period to be availed after 1-4-2005 is 36 months and 18 days. As per the above sub-rule (1) of this Rule, the dealer now is eligible to avail Tax Deferment for the balance amount of Rs.20,12,000/-for a period of 36 months and 18 days i.e. 01-04-2005 to 18-04-2008.

The amount of deferment, availed for each year, shall be paid after the end of the period of availment, available to the dealer after the conversion from Tax holiday Scheme to Deferment Scheme.

The Calculation is as follows:

1. Actual period of availment under Tax Holiday Scheme : 10-10-1999 to 9-10-2006
2. Period left as on 01-04-2005 : 01-04-2005 to 9-10-2006
3. Period left : 1 Year 6 months 9 days
4. Period doubled as per rule : 3 years and 18 days
5. Period up to which the unit is Eligible for incentive : 18-4-2008
6. The Month & year in which the Tax Availed in the year 2005-2006 is Payable : May 2008
7. The month & Year in which the Tax Deferment availed in subsequent Year is payable : May 2009 and so on.

(b) after sub-rule (4) the following shall be added namely:

"(5) The amount availed in the first year, in which the unit is converted from Tax holiday Scheme to Deferment Scheme, shall be paid in the month succeeding the month in which the period for which the Unit is eligible for availment of the incentives is completed and the amount availed in the second year, shall be paid in the year, subsequent to the year in which the amount, availed in the first year is paid or payable and so on."

12. In the Forms appended to the Rules:

- (a) for the existing Form VAT 213, Form VAT 230, Form VAT 305A and Form VAT 305, the New Forms appended to this notification, shall be substituted, in their place and
- (b) the new Form 510B and 522C, 522D and 526, appended to this notification, shall be inserted after forms 510A and 522B and 525 respectively.

G. SUDHIR,

Principal Secretary to Government.

FORM VAT 213

**RETURN FOR REPORTING UNDER / OVER DECLARATION OF INPUTS/OUTPUTS
AND VALUE ADDED TAX**

[See Rule 23(6)(a)]

Date Month Year

01. Tax Office Address:

--	--	--

02	TIN																
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

03. Name _____

Address _____

04. Examination of my records has shown that the correct amount of Value Added Tax in the return for tax period _____ was not declared / over declared. Please find a true and correct summary of my monthly Return as below. The errors were due to _____.

05. Input tax credit from previous month
(Box 24 or 24 (b) of your previous tax return)

Rs.

PURCHASES IN THE MONTH (INPUT)

Value excluding VAT
(A)

VAT Claimed
(B)

6	Exempt or non-creditable Purchases	Rs.	
7	4% Rate Purchases	Rs.	Rs.
8	12.5% Rate Purchases	Rs.	Rs.
9	1% Rate Purchases	Rs.	Rs.
10	Special Rate Purchases	Rs.	
11	Total Amount of input tax (5+7(B)+8(B)+9(B))		Rs.

<u>SALES IN THE MONTH (OUTPUT)</u>		<u>Value Excluding VAT</u> (A)	<u>VAT Due</u> (B)
12	Exempt Sales	Rs.	
13	Zero Rate Sales – International Exports	Rs.	
14	Zero Rate Sales – Others (CST Sales)	Rs.	
15	Tax Due on Purchase of goods	Rs.	Rs.
16	4% Rate Sales	Rs.	Rs.
17	12.5% Rate Sales	Rs.	Rs.
18	Special Rate Sales (First Sales only)	Rs.	Rs.
19	1% Rate Sales	Rs.	Rs.
20	Total amount of output tax (15(B)+16(B)+17(B)+ 19(B))		Rs.

21. Details of Under declaration/Over declaration of Input tax / Out put tax during the tax period.

Input Tax declared (Box 11 of VAT 200)	Output Tax declared (Box 20 of VAT 200)	Input Tax found to be correct (Box 11 of VAT 213)	Output Tax found to be correct (Box 20 of VAT 213)	Tax Under / Over declared	Adjustments if any (Box 22 of VAT 213)	Total Amount Payable	Total amount Creditable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

22. Payment Details:

Details	Challan /Instrument No.	Date	Bank/Treasury	Branch Code	Amount
Payment Details:					
Total					

22(a). Adjustment Details:

Nature of Adjustment	Details	Amount

The amount in column (7) of Box 21 is payable in Box 22. The amount in column (8) of Box 21 exceeds total of box 20 and you have declared exports in box 13(A) and not adjusting the excess amount against tax liability if any under the CST Act, you can claim a refund in box 23 or carry a credit forward in box 24.

If you have declared no exports in box 13(A) you must carry the credit forward in box 24, unless you have carried forward a tax credit for 24 consecutive months and not adjusting the excess amount against the tax liability if any under the CST Act.

Refund	23	Rs.
--------	----	-----

Credit carried forward

24	Rs.
----	-----

24(a) If you want to adjust the excess amount against the liability under the CST Act please fill in boxes 24(a) and 24(b). Tax due under the CST Act and adjusted against the excess amount in box 24.

24(a)	Rs.
-------	-----

24(b) Net credit carried forward

24(b)	Rs.
-------	-----

Declaration:

25. Name.....being (title).....

of the above enterprise do hereby declare that the information given in this return is true and correct.

Signature & Stamp.....

Date of declaration

[illegible]

06. Sales in the period (purchaser-wise)

Sl. No	Name of the Dealer to whom sold	TIN/GRN if any	Invoice No/ Note No	Date	Commodity	Sale Value	Tax Due

07. Tax payment details:

Sl.No	Total Tax payable	Tax paid	Cheque/D.D./Pay order/ Challan No.	Date

08. Declaration:

I, Mr/Mrs/Miss -----, authorized to file the return on behalf of the -----Department, declares that the information furnished in this return is true and correct.

Signature of Authorised Officer
Designation:

FORM VAT 305 A

[See Rule 25 (5)]

Date Month Year

01. Tax Office Address:			

03. Name _____

Address _____

Examination of your records on _____ has shown that the correct amounts of Value Added Tax have not been declared in the VAT returns listed below. Under the provisions of APVAT Act 2005 the following tax amounts are proposed to be assessed for the tax periods shown below:

[illegible]

See reverse for explanation
Complete in duplicate.

Total amount due to Tax Department

Explanation for the above proposals:

From the foregoing it indicates that the dealer has committed an offence under the provisions of APVAT Act, 2005 and the penalty proceeding as per the provisions of APVAT Act will be issued separately.

Further the dealer is liable to pay interest 1% on tax due for the period of delay. Separate proceedings to this effect will be issued.

If you have any objections to the assessment proposed above, you are requested to file written objections along with documentary evidence if any, within 7 days of date of this notice failing which orders will be passed without any further notice in the matter.

ASSISTANT COMMISSIONER/
COMMERCIAL TAX OFFICER/
DEPUTY COMMERCIAL TAX OFFICER

FORM VAT 305

[See Rule 25(5)]

Date Month Year

<p>01. Tax Office Address:</p> <div style="border: 1px solid black; height: 100px; margin-top: 5px;"></div>	<div style="border: 1px solid black; height: 40px; margin-bottom: 5px;"></div> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">02</td> <td style="width: 15%; text-align: center;">TIN</td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> </tr> </table>	02	TIN																		
02	TIN																				

03. Name _____

Address _____

* This has resulted from: -

1. Your agreement at the time of visit on _____
2. After consideration of your reply received in this office on _____
3. Your failure to respond to the notice issued on Form VAT 305 A on _____

The total amount payable by you is explained below:

[illegible]

Total amount due to Tax Department

Rs.

*Delete as appropriate

Explanation for the above proposals:

From the foregoing it indicates that the dealer has committed an offence under the provisions of APVAT Act, 2005 and the penalty proceeding as per the provisions of APVAT Act will be issued separately.

Further the dealer is liable to pay interest @1% on tax due for the period of delay. Separate proceedings to this effect will be issued.

*A The amount of _____ shall be paid within 30 days of receipt of this order. Failure to make the payment will result in recovery proceedings under the AP VAT Act 2005.

*B Your refund claim is reduced to _____ and this amount will be refunded to you.

THE PROOF OF PAYMENT OF THE AMOUNT SPECIFIED AT 'A' ABOVE TOGETHER WITH DUPLICATE COPY OF THIS ORDER AND PAYMENT BOXES COMPLETED SHALL BE SUBMITTED WITHIN THE SPECIFIED TIME LIMIT.

An appeal against this order can be filed before the Appellate Deputy Commissioner within 30 days of receipt of this order.

ASSISTANT COMMISSIONER/
COMMERCIAL TAX OFFICER/
DEPUTY COMMERCIAL TAX OFFICER

ON DUPLICATE COPY OF THE ORDER

Payment details:

Challan/Instrument No.	Date	Bank / Treasury	Branch Code	Amount

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**APPLICATION FOR CLAIMING OF REFUND BY
UN-REGISTERED DEALERS/ PERSONS**

[See Sec 38(9) & Rule 35(13)]

FORM 510B

01. Tax Office Address:

Date	Month	Year

03. Name of the un-regd dealer _____

Address: _____

I/We have paid tax/ tax has been deducted at source from my/our amounts during the period ----- as following:

Sl.No	Name & address of the authority who collected the tax	Name & address of the authority who Deducted the Tax at Source.	Amount of tax collected/ paid	Remarks
1.	2.	3.	4.	5.

Therefore I / We request you that the tax paid above may be given as refund as per the provisions of the APVAT Act, 2005.

Signature of the un-registered dealer/
Person.

CERTIFICATE OF PAYMENT OF TAX BY AGENT**See Rule 34(2)(c)****FORM 522C**

I/We(full address)..... with.....(TIN) have
 sold.....(description of goods)..... (Quantity) for Rs
 (Rupees) for the tax period.....on behalf of my/our principal

M/s.....

(address)

bearing TIN.....

The tax due of Rs..... has been collected and paid by me/us on the
 above sales.

Particulars of goods sold

Sl. No.	No. and date of tax invoice issued	Description of goods	Quantity	Value of goods	Remarks
1	2	3	4	5	6

Place:

Name and signature and status of the

Date:

person signing the certificate.

Declaration for purchase of goods on behalf of principal**See rule 34(2)(d)****Form 522D**

I/We.....(full address)..... with.....(TIN) have
 purchased.....(description of goods)..... (Quantity) for Rs.....
 (Rupees) on behalf of my/our principal,

M/s.....

(address)

bearing TIN..... and have paid the tax due of Rs.....has been paid
 by me/us on the above purchase.

Particulars of goods purchased

Sl. No.	No. and date of tax invoice issued by the seller	Description of goods	Quantity	Net value of goods purchased	Amount of tax	Remarks
1	2	3	4	5	6	7

Place:

Name and signature and status of the

Date:

person signing the declaration.

FORM 526

**DECLARATION TO BE ISSUED BY THE DEALER WHO PURCHASES AND
USES THE GOODS AS INDUSTRIAL INPUTS.
(See note 6 appended to Schedule IV of APVAT Act.)**

I / We carrying on business in the name of

M/s. _____

_____ with TIN _____ hereby declare that the goods purchased by me/us are enumerated under entry 100 of IV schedule to APVAT Act, 2005, and the said goods have been purchased for the purpose of using them as industrial inputs and not for any other use.

The details of goods purchased are as under:

1. Name and address of the dealer from whom
the goods are purchased :
2. TIN of the selling dealer :
3. Details of the goods purchased,

Sl.No	Description of goods	HSN Code	Invoice No and Date.	Amount set out in the invoice

The information furnished above is true and correct, and we shall be liable to penalty if the goods so purchased are used for the purposes other than specified and we shall also be liable to penalty if this declaration is found to be false or fabricated.

Place:

Name and signature of the person

Date;

authorized to sign.